## IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

ANTHONY GARDNER : CIVIL ACTION

Petitioner,

NO. 07-360 AND 08-2419

V. :

:

JAMES WYNDER, et al.

Respondents.

## **ORDER**

AND NOW, this 27th day of April 2011, upon consideration of Petitioner's "Application to Raise a Question of Law Pursuant to 28 U.S.C.A. 1331, for an Analysis of the Extent of the United States Supreme Court Holding: For Re Characterization, in, Castro v. United States; with Consolidated Motion for Relief Pursuant to Rule 60(b)(4), (5), and (6)" (the "Application") (Civ. No. 07-360, Doc. No. 20; Civ. No. 08-2419, Doc. No. 14), United States Magistrate Judge David R. Strawbridge's Report and Recommendation (Civ. No. 07-360, Doc. No. 24; Civ. No. 08-2419, Doc. No. 16), and Petitioner's objections to the Report and Recommendation. (Civ. No. 07-360, Doc. No. 25; Civ. No. 08-2419, Doc. No. 17), and after an independent review of the pertinent record and for the reasons stated in the Opinion dated April 27, 2011, it is **ORDERED** as follows:

 The Petitioner's Objections to the Report and Recommendation (Civ. No. 07-360, Doc. No. 25; Civ. No. 08-2419, Doc. No. 17) are without merit and are DENIED.

- The Report and Recommendation of United States Magistrate Judge David R.
  Strawbridge (Civ. No. 07-360, Doc. No. 24; Civ. No. 08-2419, Doc. No. 16) is
  APPROVED and ADOPTED.
- 3. The Application to Raise a Question of Law Pursuant to 28 U.S.C.A. 1331, for an Analysis of the Extent of the United States Supreme Court Holding: For Re Characterization, in, Castro v. United States; with Consolidated Motion for Relief Pursuant to Rule 60(b)(4), (5), and (6) (the "Application") (Civ. No. 07-360, Doc. No. 20; Civ. No. 08-2419 Doc. No. 14) is **DENIED**.
- 3. All outstanding motions are **DENIED** as moot.
- 4. A certificate of appealability is **DENIED**.
- 5. The Clerk of Court shall close this case.

BY THE COURT:

/s/ Joel H. Slomsky, J. JOEL H. SLOMSKY, J.